

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

02 Big Horn
0020 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	18,237.88	18,237.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,257.10	2,257.10	0.00	0.00	0.00	0.00
25XX Support Services - Business	291.28	0.00	291.28	0.00	0.00	0.00
27XX Student Transportation Services	22,100.17	22,100.17	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	7,660.72	7,660.72	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	50,547.15	50,255.87	291.28	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	50,547.15					
Line A	Preliminary Indirect Cost Rate [C divided by B] 291.28/50,255.87		0.58%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**02 Big Horn
0021 Pryor Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	653,706.61	638,799.59	0.00	14,907.02	0.00	0.00
23XX Support Services - General Administration	67,813.59	67,813.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	52,047.46	52,047.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	65,608.68	0.00	65,608.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	135,509.50	135,509.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	20,992.14	19,892.14	0.00	1,100.00	0.00	0.00
31XX Food Services	79,862.97	79,862.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	543.78	543.78	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	5,599.57	0.00	XXXXXXXXXX	0.00	5,599.57	0.00
Totals	1,081,684.30	994,469.03	65,608.68	16,007.02	5,599.57	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,081,684.30					
Line A	Preliminary Indirect Cost Rate [C divided by B] 65,608.68/994,469.03		6.60%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (3.97%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

02 Big Horn
0022 Community Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	44,693.84	44,693.84	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	13,285.52	13,285.52	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	8,205.78	8,205.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	14,231.85	14,231.85	0.00	0.00	0.00	0.00
31XX Food Services	213.36	213.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,253.23	1,253.23	XXXXXXXXXX	0.00	0.00	0.00
Totals	81,883.58	81,883.58	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	81,883.58					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/81,883.58		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

02 Big Horn
0023 Hardin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,176,915.73	6,171,292.23	0.00	5,623.50	0.00	0.00
21XX Support Services - Students	850,912.61	850,912.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	404,034.68	404,034.68	0.00	0.00	0.00	0.00
222X Educational Media Services	195,503.03	195,503.03	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	232,578.62	232,578.62	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	549,372.21	518,352.66	0.00	31,019.55	0.00	0.00
25XX Support Services - Business	87,958.78	0.00	87,958.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,384,538.26	1,384,538.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	482,033.37	429,905.37	0.00	52,128.00	0.00	0.00
28XX Support Services - Central	102,600.47	0.00	102,600.47	0.00	0.00	0.00
31XX Food Services	630,176.50	615,476.50	0.00	14,700.00	0.00	0.00
32XX Enterprise Services	492.34	492.34	0.00	0.00	0.00	0.00
33XX Community Services	10,148.44	10,148.44	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	479.63	479.63	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,620.83	84,620.83	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	44,379.75	0.00	XXXXXXXXXX	44,379.75	0.00	0.00
62XX Resources Transferred to Other School Districts or	50,844.88	50,844.88	XXXXXXXXXX	0.00	0.00	0.00
Totals	11,287,590.13	10,949,180.08	190,559.25	147,850.80	0.00	0.00

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

02 Big Horn
0023 Hardin Elem

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	11,287,590.13					
Line A	Preliminary Indirect Cost Rate [C divided by B] 190,559.25/10,949,180.08			1.74%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (2.66%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

02 Big Horn
0025 Lodge Grass Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,505,057.99	2,499,338.81	0.00	5,719.18	0.00	0.00
21XX Support Services - Students	188,299.21	188,299.21	0.00	0.00	0.00	0.00
222X Educational Media Services	102,191.26	102,191.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	666,937.53	658,482.54	0.00	8,454.99	0.00	0.00
24XX Support Services - School Administration	219,698.61	219,698.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	210,046.31	0.00	209,196.65	849.66	0.00	0.00
26XX Operation and Maintenance of Plant Services	511,243.01	484,772.54	0.00	26,470.47	0.00	0.00
27XX Student Transportation Services	182,840.67	182,840.67	0.00	0.00	0.00	0.00
31XX Food Services	374,644.50	374,644.50	0.00	0.00	0.00	0.00
33XX Community Services	16,285.00	16,285.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,838.43	5,838.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	84,723.40	84,723.40	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	11,363.00	11,363.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	5,079,168.92	4,828,477.97	209,196.65	41,494.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	5,079,168.92					
Line A	Preliminary Indirect Cost Rate [C divided by B] 209,196.65/4,828,477.97			4.33%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**02 Big Horn
0026 Wyola Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	477,452.52	477,452.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,450.00	4,450.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,036.43	64,036.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	54,793.73	50,877.74	0.00	3,915.99	0.00	0.00
26XX Operation and Maintenance of Plant Services	127,423.64	127,423.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,508.71	29,508.71	0.00	0.00	0.00	0.00
31XX Food Services	42,696.34	42,696.34	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	1,986.16	0.00	XXXXXXXXXX	0.00	1,986.16	0.00
Totals	802,347.53	796,445.38	0.00	3,915.99	1,986.16	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	802,347.53					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/796,445.38		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

02 Big Horn
1189 Hardin H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,827,116.99	1,815,869.99	0.00	11,247.00	0.00	0.00
21XX Support Services - Students	223,609.24	223,609.24	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	7,317.34	7,317.34	0.00	0.00	0.00	0.00
222X Educational Media Services	70,995.10	70,995.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	115,558.07	115,558.07	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	270,027.92	270,027.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	47,680.65	0.00	47,680.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	665,490.75	665,490.75	0.00	0.00	0.00	0.00
27XX Student Transportation Services	228,440.26	223,440.26	0.00	5,000.00	0.00	0.00
28XX Support Services - Central	72,143.91	0.00	72,143.91	0.00	0.00	0.00
33XX Community Services	200.00	200.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,093.48	17,093.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	335,630.39	326,830.39	0.00	8,800.00	0.00	0.00
Totals	3,881,304.10	3,736,432.54	119,824.56	25,047.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,881,304.10					
Line A	Preliminary Indirect Cost Rate [C divided by B] 119,824.56/3,736,432.54		3.21%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (5.53%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**02 Big Horn
1190 Lodge Grass H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,942,192.80	1,888,660.66	0.00	53,532.14	0.00	0.00
21XX Support Services - Students	48,274.12	48,274.12	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,784.74	6,784.74	0.00	0.00	0.00	0.00
222X Educational Media Services	85,961.48	85,961.48	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	352,290.27	348,666.70	0.00	3,623.57	0.00	0.00
24XX Support Services - School Administration	186,954.07	186,954.07	0.00	0.00	0.00	0.00
25XX Support Services - Business	165,142.22	0.00	164,778.08	364.14	0.00	0.00
26XX Operation and Maintenance of Plant Services	292,748.56	279,845.93	0.00	12,902.63	0.00	0.00
27XX Student Transportation Services	99,810.61	99,810.61	0.00	0.00	0.00	0.00
33XX Community Services	4,215.00	4,215.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	37,121.29	37,121.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	148,365.60	148,365.60	0.00	0.00	0.00	0.00
Totals	3,369,860.76	3,134,660.20	164,778.08	70,422.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,369,860.76					
Line A	Preliminary Indirect Cost Rate [C divided by B] 164,778.08/3,134,660.20			5.26%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

**02 Big Horn
1214 Plenty Coups H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	496,502.25	496,502.25	0.00	0.00	0.00	0.00
222X Educational Media Services	92.77	92.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,249.15	99,249.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	90,126.74	90,126.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	97,593.68	0.00	97,593.68	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	214,700.89	210,940.89	0.00	3,760.00	0.00	0.00
27XX Student Transportation Services	26,139.91	21,185.48	0.00	4,954.43	0.00	0.00
31XX Food Services	52,228.43	52,228.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,305.66	5,305.66	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	45,269.18	45,269.18	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	30,095.19	0.00	XXXXXXXXXXXX	0.00	30,095.19	0.00
62XX Resources Transferred to Other School Districts or	4,327.37	4,327.37	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	1,161,631.22	1,025,227.92	97,593.68	8,714.43	30,095.19	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,161,631.22					
Line A	Preliminary Indirect Cost Rate [C divided by B] 97,593.68/1,025,227.92			9.52%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (13.20%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

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